

City Auditor

Department Description

The City Auditor is the city's chief accounting officer. The Office of the City Auditor is responsible for processing and maintaining accurate, systematic records of all the city's fiscal transactions, including certification of funds, receipts, disbursements, assets and liabilities. In addition to this, the Auditor's payroll unit handles the accurate bi-weekly generation of paychecks and tax-withholding remittance for over 9,000 city employees, and through its Income Tax Division maintains the functions of income tax collection and audit. The Auditor disseminates such fiscal facts, reporting periodically to city officials and the public in summaries and analytical schedules as prescribed in the City Charter.

The City Auditor has received for the last 22 years a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. This certificate is the highest form of recognition for excellence in state and local government financial reporting.

The City Auditor assists in managing the city's long-term debt including the prompt payment of principal, interest and associated fees on the city's variable rate debt; assures current debt service coverage is sufficient to protect the credit worthiness of the city; and avoids the imposition of increased property taxes related to bonded debt voted directly by the public, both enterprise and non-enterprise.

Columbus Income Tax Division

The Income Tax Division provides the service of collection, audit, and enforcement of the two percent municipal income tax pursuant to Chapter 361 of the Columbus City Codes and the collection of the hotel/motel tax for the City of Columbus and the Franklin County Convention Facilities Authority.

In addition to collecting the municipal tax for the City of Columbus, the Income Tax Division has contracts with and acts as the collection agent for other municipalities: Brice, Canal Winchester, Grove City, Groveport, Harrisburg, Lithopolis, Marble Cliff, and Obetz.

Department Mission

To carry out the duties and responsibilities as prescribed by the Columbus City Charter and the Columbus City Codes.

To provide efficient and effective collection of monies and audit services with continuous upgrade to the city tax and filing systems and all other necessary resources utilized in the process.

Department Goals and Objectives

To ensure efficient and effective reporting regarding the city's finances to Columbus City Council, the Mayor and administrative agencies, the City Attorney, the Municipal Court Judges and Clerk, and the residents of Columbus.

To ensure accurate, systematic collection of taxes and audit services and monitoring of the city's tax-generated revenues.

Strategic Priorities for 2003

- Maintain high quality fiscal processing, tax collection and audit, debt management, record keeping and reporting to its customers
- Continue to ensure compliance with the Columbus City Charter and Columbus City Codes
- Continue to receive the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada

2003 Budget Issues

- In 2003, 28 full-time and 4 part-time staff positions are funded in the City Auditor's Office.
- The Auditor's office funds the contract for the annual audits at \$505,000. Also funded within the office is the maintenance contract on the accounting, budgeting and purchasing system software.
- The 2003 budget provides funding for 78 full-time positions within the Income Tax Division.
- Major non-personnel expenses funded within the Income Tax Division's budget are printing, postage and a banking contract for the deposit of income tax and hotel/motel tax receipts.

AUDITOR FINANCIAL SUMMARY					
DIVISION SUMMARY	2000 Actual	2001 Actual	2002 Appropriated	2002 Estimated	2003 Proposed
City Auditor	\$ 4,304,860	\$ 4,743,496	\$ 6,308,555	\$ 2,865,998	\$ 2,892,932
Income Tax	4,959,599	5,398,144	4,776,411	4,753,282	5,388,585
TOTAL	\$ 9,264,458	\$ 10,141,640	\$ 11,084,966	\$ 7,619,280	\$ 8,281,517

DIVISION SUMMARY BY CHARACTER					
CITY AUDITOR GENERAL FUND EXPENDITURES SUMMARY	2000 Actual	2001 Actual	2002 Appropriated	2002 Estimated	2003 Proposed
Personnel	\$ 1,743,260	\$ 1,933,157	\$ 2,143,478	\$ 2,009,953	\$ 2,115,632
Materials & Supplies	47,016	51,404	49,500	49,500	25,500
Services	2,504,728	2,758,935	815,577	801,645	751,800
Capital	9,856	-	-	4,900	-
Transfers	-	-	3,300,000	-	-
TOTAL	\$ 4,304,860	\$ 4,743,496	\$ 6,308,555	\$ 2,865,998	\$ 2,892,932
INCOME TAX GENERAL FUND EXPENDITURES SUMMARY	2000 Actual	2001 Actual	2002 Appropriated	2002 Estimated	2003 Proposed
Personnel	\$ 3,470,726	\$ 3,915,493	\$ 4,229,260	\$ 4,211,876	\$ 4,724,365
Materials & Supplies	23,329	138,305	40,500	65,075	44,500
Services	1,401,063	1,324,346	506,651	476,331	619,720
Capital	64,481	20,000	-	-	-
TOTAL	\$ 4,959,599	\$ 5,398,144	\$ 4,776,411	\$ 4,753,282	\$ 5,388,585

DEPARTMENT SUMMARY BY FUND					
FUND SUMMARY	2000 Actual	2001 Actual	2002 Appropriated	2002 Estimated	2003 Proposed
General	\$ 9,264,458	\$ 10,141,640	\$ 11,084,966	\$ 7,619,280	\$ 8,281,517
TOTAL	\$ 9,264,458	\$ 10,141,640	\$ 11,084,966	\$ 7,619,280	\$ 8,281,517

DEPARTMENT PERSONNEL SUMMARY					
DIVISION	FT/PT*	2000 Actual	2001 Actual	2002 Authorized	2003 Authorized
City Auditor	FT	29	29	34	34
	PT	3	3	2	4
Income Tax	FT	76	77	82	82
	PT	1	1	1	1
TOTAL		109	110	119	121
*FT=Full-Time PT=Part-Time					

PROGRAM SUMMARY - CITY AUDITOR							
Program/Activity	Description	FT	2002 Budgeted		FT	2003 Budgeted	
			PT	Proposed		PT	Proposed
Administration	Administers City Auditor's Office and Income Tax Division	3	1	\$ 367,865	4	-	\$ 396,165
Accounting and Financial Reporting	Provides accounting and reporting of all city financial transactions; implements improvements to the city's accounting and reporting system; publishes the city's annual financial report.	10	2	1,600,601	8	-	1,441,103
Auditing	Pre-audits all city financial transactions	13	-	799,159	13	3	820,074
Payroll Auditing	Processes all city payrolls and insurance programs	3	1	240,930	3	1	235,590
Budget Reserve Account	Holding account created by City Council in 2001						
TOTAL		29	4	\$ 3,008,555	28	4	\$ 2,892,932

PROGRAM SUMMARY - INCOME TAX							
Program/Activity	Description	FT	2002 Budgeted		FT	2003 Budgeted	
			PT	Proposed		PT	Proposed
Administration	Directs all administrative and operating functions of the division, including the fiscal duties. Enforces the collection of the two percent municipal income tax pursuant to Chapter 361 of the Columbus City Code. Also ensures the collection and enforcement of the hotel/motel tax for the City of Columbus and Franklin County Convention Facilities Authority.	11	-	\$ 1,352,268	10	-	\$ 1,491,874
Collection and Enforcement	Collects, audits, enforces and processes various types of income tax documents.	53	-	2,827,124	54	-	3,283,073
Record Maintenance	Performs account maintenance, provides support functions for the audit staff, sorts and files all income tax returns and tax correspondence for quick retrieval, skip trace addresses for delinquent accounts and non-filers.	13	-	597,019	14	-	613,638
TOTAL		77	-	\$ 4,776,411	78	-	\$ 5,388,585

